

Peter W. Billings, A0330
Gary E. Jubber, A1758
FABIAN & CLENDENIN,
A Professional Corporation
215 South State, Suite 1200
P.O. Box 510210
Salt Lake City, Utah 84151
Telephone: (801) 531-8900
Facsimile: (801) 596-2814

Attorneys for Official Committee of
Unsecured Creditors

**IN THE UNITED STATES BANKRUTPCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In Re:)	Bankruptcy Nos. 02-22906 GEC
)	02-22907 GEC
SIMON TRANSPORTATION SERVICES)	02-24874 GEC
INC., DICK SIMON TRUCKING, INC. and)	(Chapter 11)
SIMON TERMINAL, LLC,)	[SUBSTANTIVELY CONSOLIDATED]
)	
Debtors.)	Judge Glen E. Clark
)	

**ORDER SUSTAINING UNSECURED CREDITORS' COMMITTEE OBJECTION TO
PROOF OF CLAIM NO. 789 FILED BY THE STATE BOARD OF EQUALIZATION,
STATE OF CALIFORNIA**

The Official Committee of Unsecured Creditors (the "Committee"), by and through its counsel, Fabian and Clendenin, filed its Application For Entry of Order Sustaining Unsecured Creditors' Committee Objection to Proof of Claim No. 789 filed by the State Board of Equalization, State of California, on November 4, 2003. The objection and a notice of hearing were properly served on interested parties on September 18, 2003. The notice of hearing

included a statement that in the absence of a timely response, the relief requested could be granted without a hearing. Based upon the objection, the lack of any response to the objection and the Committee's Ex Parte Application for Entry of Order, and good cause appearing

IT IS HEREBY ORDERED that,

1. The Committee's Objection to Proof of Claim No. 789 is sustained; and
2. Claim No. 789 filed by the State Board of Equalization, State of California is disallowed in its entirety.

DATED this ____ day of November, 2003.

BY THE COURT:

Honorable Glen E. Clark
United States Bankruptcy Judge